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**IN THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently amended) Process for the preparation of esters of (meth)acrylic acid comprising (trans)esterifying (meth)acrylic acid or its ester derivatives with monohydric or polyhydric alcohols in the presence of an acidic (trans)esterification catalyst selected from the group consisting of sulfuric acid, monoester of sulfuric acid, phosphoric acid, monoester of phosphoric acid, para-toluene sulfonic acid, benzene sulfonic acid, styrene sulfonic acid and methane sulfonic acid, wherein said process after the formation of the esters of (meth)acrylic acid further comprises reacting free acid groups with a neutralizing system comprising one or more compound(s) component(s), wherein at least one compound component is selected from the group consisting of an oxetane compound or derivative thereof, an ortho-ester compound, and an alcohol compound or a mixture of two or more of said compounds and forms with at least said acid (trans)esterification catalyst an ester compound not having a β-hydroxyl group or an amid compound, wherein the neutralizing system is used in an amount of about 300 mol% or less, relative to the total amount of acids.
2. (Currently amended) Process according to claim 1, wherein said at least one compound component forms with at least said acidic (trans)esterification catalyst an ester compound not having a β-hydroxy compound.
3. (Previously presented) Process according to claim 1, wherein when a β-hydroxy forming component, an amine component, a carbodiimide component or a mixture of two or more thereof is present, said component(s) are added only after the acidic catalyst has been neutralized with said at least one component that forms an ester compound not having a β-hydroxy group or forms an amid compound.
4. (Previously presented) Process according to claim 1, wherein said at least one component additionally forms with the remaining free acid groups an ester compound not having a β-hydroxy group or forms an amid compound.

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5.. (Previously presented) Process according to claim 1, wherein the remaining free acid groups comprise free (meth)acrylic acid groups and free carboxylic acid groups.

6. (Cancelled)

7. (Cancelled)

8. (Currently amended) Process according to claim 7 1, wherein the at least one compound is selected from the group consisting of 3-ethyl-3-hydroxymethyl-octane, 3-methyl-3-hydroxymethyl-octane, trialkyl ortho formate, trialkyl ortho acetate, and neopentylglycol.

9. (Currently amended) Process according to claim 1, wherein a said neutralizing system ~~that comprises said at least one component~~ is added in an amount appropriate to obtain an acid value of the free acid excluding the acidic catalyst, AV1, of less than about 2 mg KOH/g of resin.

10. (Currently amended) Process according to claim 1, wherein a said neutralizing system ~~that comprises said at least one component~~ is added in an amount appropriate to obtain an acid value of the free acid excluding the acidic catalyst, AV2, of less than about 20 mg KOH/g of resin.

11. (Currently amended) Process according to claim 1, wherein a said neutralizing system ~~comprises said at least one component and further comprises~~ one or more compounds selected from ....

12. (Currently amended) Process according to claim 1, wherein the neutralizing system is added in an amount of about ~~300~~ 200 mol% or less relative to the total amount of acids.

13. (Previously presented) Process according to claim 1, wherein the at least one component is added in an amount of 105 mol% or more relative to the total mol% of acid catalyst.

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14. (Previously presented) Process according to claim 1, wherein the ester of (meth)acrylic acid is a (meth)acrylate functional polyester or polyalkyd.
15. (Cancelled)
16. (Cancelled)
17. (Previously presented) Ester of (meth)acrylic acid resin obtained by the process of claim 1, wherein the acid value of the resin does not substantially increase when stored in an open jar I an oven at 80° C for at least 1 day.
18. (Original) Ester of (meth)acrylic acid resin according to claim 17, wherein the AV1 value of said resin is less than about 5 mg KOH/g of resin.
19. (Cancelled)
20. (Cancelled)
21. (Previously presented) Powder coating composition comprising an ester of (meth)acrylic acid obtained according to the process of claim 1 and a photoinitiator or a peroxide.
22. (Original) Powder coating composition according to claim 21, wherein the composition comprises a mixture of a crystalline and/or semi-crystalline ester of (meth)acrylic acid with an amorphous ester of (meth)acrylic acid.
23. (Previously presented) Powder coating composition according to claim 21, wherein the composition contains a photoinitiator and is UV-curable.

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24. (Previously presented) Wet coating composition comprising an ester of (meth)acrylic acid obtained according to the process of claim 1 and a photoinitiator or a reactive diluent.

25. (Previously presented) Composite resin comprising an ester of (meth)acrylic acid obtained according to the process of claim 1 and a peroxide or a reactive diluent.

26. (Cancelled)

27. (Currently amended) Process according to claim 26 1, wherein said at least one component is added to said product composition in amount of 150 mol% or less relative to the total mol% of said catalyst.

28. (Currently amended) Process according to claim 26 1, wherein said catalyst is selected from the group consisting of alkyl sulfonic acids and aryl sulfonic acids para-toluene sulfonic acid, benzene sulfonic acid, styrene sulfonic acid and methane sulfonic acid.